

**From:** Barnes, Connie

**Sent:** Friday, June 20, 2003 3:50 PM

**To:** All Administrative Officers

**Cc:** Besson, Pete; MacKenzie, Laura; Rose, Dave; Nelson, Joanne; Barth, Kenneth; Baire, Ronald; Freeman, Bernadette; Tharp, Melissa; Foxworth, Ashley; Yarbrough, June; Sanders, Linda; Barnes, Connie; Lineback, Sang; White, Annette; Betts, Devonia; Williams, SharonA

**Subject:** 1099 Guidance

During the financial statement training that was held June 2 – 4, we were given a bulletin that was put out by OCFO regarding budget object codes and 1099 Flag settings. Up until this point, the agency functional administrator was responsible for updating the BOCT table which houses each BOC. Along with the BOC on this table is the 1099 flag. It is now the responsibility of COD/ACPRB (a branch at NFC) to update this table.

I have attached a pdf file of the bulletin along with the BOC list which reflects whether using that BOC may make it 1099 reportable. Let me also explain how 1099's are generated and other factors to consider.

The 1099 flag is the basis for the Miscellaneous Income Reporting System (MINC) to determine if a particular transaction is to be reported as 1099 income. The FFIS Daily General Journal (GENJ) file is the source of input for the FFIS-MINC Interface. The FFIS-MINC Interface selects 1099-related records for all FFIS transactions (interfaced and directly entered). The interface program reads each record in the GENJ file and looks up:

- 1) The 1099 reportable flag for the vendor ID in the Vendor (VEND) table,
- 2) The 1099 reportable flag for the BOC in the Budget Object Class Table (BOCT), and
- 3) The Cash Account Indicator in the General Ledger Account Reference Table (GLAC).

ALL 3 FLAGS MUST BE SET TO "YES" FOR THE INTERFACE TO BUILD A RECORD THAT FEEDS MINC WEEKLY.

Just because a BOC has a 1099 flag set to "N" does not mean that it is not taxable. It may mean that according to IRS regulations, it is not required to be reported on a 1099. It is the responsibility of the individual receiving the funds to report the income on its taxes.

In short, if you are concerned whether a vendor will receive a 1099, check the VEND table (1099 VEND field) and BOCT (1099 IND field). If both are set to "Y" they will receive a 1099. If either one of them has "N" they will not receive a 1099. The reason I don't have you check GLAC is because all cash accounts are set to "Y" and for the types of activity that you perform, you will be sending cash out the door so you will always have a "Y" for the cash account indicator.

In the bulletin you will find that requesting changes to the BOCT may be made through COMT. These changes are not for the 1099 field. 1099 field changes, if any, are made by the Department. If you have any other changes (i.e., add BOC, change title on BOC, correct the budget BOC, etc.), these changes must be sent to Melissa Tharp, Chief, Budget Execution and Analysis Branch. If the change is accepted, Melissa will work with the Washington Financial Services Branch to have the data entered in COMT.

I hope this has helped to answer the outstanding 1099 questions. We will also add this to the agenda for Tuesday's meeting.

**Connie Barnes**  
**Functional Administrator**  
**Agricultural Marketing Service**



**Date:** 04/11/03

**Subject:** OCFO Bulletin #2003-001 Control Over the Budget Object Class Table (BOCT)  
In FFIS / 1099 Flag Settings for Budget Object Class Codes

**To:** All Agencies

## **PURPOSE**

The purpose of this bulletin is to state USDA Office of the Chief Financial Office (OCFO) Accounting Policy regarding the control over the Budget Object Class Table (BOCT) in each agency's FFIS application. This bulletin also provides guidance regarding the correct 1099 flag settings for Budget Object class (BOC) codes used in the Foundation Financial Information System (FFIS).

## **DEFINITIONS**

### BOCT:

An FFIS table that details valid BOCs for use in processing transactions through FFIS. BOCT also provides information regarding 1099 reportable codes, and provides various options to the agency regarding how BOCs are utilized in the processing of FFIS transactions.

## **BACKGROUND**

BOCT is an agency specific table in each agency's FFIS application. As such, agencies have the ability to tailor table settings to their specific business model. In an effort to standardize certain BOCT elements, more specifically the 1099 flag indicator on BOCT, OCFO, through issuance of this bulletin, has moved control over maintenance of the table to the Controller Operations Division (COD), Accounting Processing Branch (ACPRB), Table Maintenance Group (TMG) located at the National Finance Center (NFC). To assure accuracy in the annual 1099 reporting process, 1099 flag indicators for BOCs will be standardized across USDA in each agency's BOCT.

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## **RESPONSIBILITIES**

Agencies are responsible for the quality and integrity of all financial data in FFIS. Agencies are Responsible for determining which BOCs are needed in their BOCT to conduct agency business (Per policy, no attempt will be made to include all possible BOCs in each agency's BOCT.) Agencies retain the responsibility for the accuracy of all elements on BOCT other than the 1099 Flag indicator. Maintenance on any element of an agency's BOCT is accomplished via a COMT request from the agency to ACPRB/TMG. Requests for consideration of new BOCs should be addressed to Joe Marshall, OCFO, Associate Chief Financial Officer, Policy and Planning.

USDA / OCFO is responsible for standardization of BOC 1099 flag indicators across USDA. The USDA list of BOCs and their associated 1099 indicators is included as an attachment to this Bulletin.

OCFO/COD/ACPRB is responsible for the overall maintenance of the BOCT in each agency's FFIS application and specifically for assuring that all BOCs in an agency's application reflect the proper 1099 flag indicator.

## **POLICY**

Control over the BOCT is transferred from agencies to COD/ACPRB. This action is necessary Since individual control over only the 1099 flag indicator on an agency's BOCT is not possible. Agencies wishing to change BOCT elements shall request such action via a FFIS Communications Table (COMT) request to COD/ACPRB. ACPRB's goal is to process COMT request within 24 hours of receipt.

This bulletin replaces FFIS Bulletin 03-01, Budget Object Class Code 1099 Flag Settings.

## **SECURITY MODEL**

On the effective date of this bulletin, all agency Security Administrators shall implement security Models that eliminate update access to BOCT by agency users. Agency users, if needed, should Retain inquiry access to BOCT.

## **INQUIRIES**

Any questions concerning this bulletin should be directed to Eddie Malter (504) 255-6122, Darrell Kennedy (504) 255-4335, or Kirt Ulfers (504) 255-5547.



United States  
Department of  
Agriculture

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## **EFFECTIVE DATE**

This bulletin is effective 5/1/03.

Jesse L. King,

Confidential Assistant, OCFO, Controller Operations Division

BOC	NAME	1099-IND
0100	OPERATING INCOME	N
0199	REVENUE	N
0210	MISCELLANEOUS	N
0230	WCF INTRAFUND EXPENDITURES	N
0250	REIMBURSEMENTS TO APPROPRIATN	N
0270	REVENUE	N
1000	PRSNL SERVICES-SCI EFFORT(S&E)	Y
1098	DEFICIT/SURPLUS	Y
1100	PERSONNEL COMPENSATION	N
1101	U.S. FULL-TIME NON-WAGE BOARD	N
1102	BS PY FRGN US RATES FTP	N
1103	BS PY FRGN/LCL RATES FTP	N
1104	BS PY US WAGE BOARD FTP	N
1105	EMPLOYEE INDEBTEDNESS	N
1106	LUMP SUM CREDIT HOURS	N
1107	QUICK SERVICE WIRE	N
1108	SHP INSPT. PAY FCC AGENCY 21	N
1109	TIME OFF AWARDS	N
1110	TRAVEL SAVINGS INCENTIVE AWARD	N
1119	PAYROLL DEFAULT CODE	N
1120	TEMP FULL-TIME APPOINTMENTS	N
1121	BS PY US NON-WGE FLL TIME TEMP	N
1122	BS PY FGN US RTS FLL TIME TEMP	N
1123	BS PY FGN-LCL RATES TEMP	N
1124	BS PY US WGE BRD FLL TIME TEMP	N
1125	LANGUAGE INCENTIVE BONUS	N
1126	FLL TM TEMP SMMR AID	N
1127	AMERICORPS MEMBERS	N
1130	PART-TIME APPOINTMENTS	N
1131	BS PY US NON-WG BRD PRT TIME	N
1132	BS PY FRGN US RTS-PRT-TIME	N
1133	BS PY FRGN-LCL RTS-PRT-TIME	N
1134	BS PY US WG BRD PRT TIME	N
1135	PRT-TM SCHL/SMMR AID APPTS-NAT	N
1140	INTERMITTENT APPOINTMENTS	Y
1141	BS PY US NON WG BRD INTERMIT	Y
1142	BS PY FRGN US RTS INTERMIT	Y
1143	BS PY FRGN-LCL RT INTERMIT	Y
1144	BS PY US WG BRD INTERMIT	Y
1145	RGLR TM(TC01)TO CNCL MMBRS-NEA	N
1148	BS PY US NN-WG BRD ASCS ST&CNT	N
1149	BS PY US NN-WG BRD XPRTS&CNST	N
1150	PECIAL PAYMENTS/AWARDS	N
1151	OTHER PRSNNL COMP (SCS ONLY)	N
1152	CASH AND SUGGESTION AWARDS	N
1153	OTHER AWARDS	N
1154	SUPERVISORY DIFFERENTIAL	N
1155	Personal Services Contracts	N
1156	JURY DUTY FEES	N
1157	PRNL SVC CNTRCTS-FRGN NATIONAL	N
1158	PRNL SVC CNTRCTS-US CITIZEN	N
1159	SCK LEAVE (APHIS AND SCS ONLY)	N
1160	NIGHT DIFFERENTIAL	N
1161	OVERTIME NIGHT DIFFERENTIAL	N

1162	SUNDAY DIFFERENTIAL WAGE BRD	N
1163	SNDY DFFRNTL NN WAGE BOARD	N
1164	SUNDAY DFFRNTL & NGHT DFFRNTL	N
1165	HAZARD PAY DIFFERENTIAL	N
1166	NGHT SHFT DIFF ON OVR TM WG BRD	N
1167	WAGE MARINE OTHER PAY	N
1168	WAGE MARINE MNTHLY LVE SPPLMNT	N
1169	MEX. NATIONAL SENIORITY PAY	N
1170	PREMIUM OT NON WAGE BOARD	N
1171	PREMIUM OVERTIME WAGE BOARD	N
1172	OVR TM BASIC WORKWEEK WAGE BRD	N
1173	OVR TM BASIC WRKWK NON WAGE BRD	N
1174	OVR TM BASIC WRKWK W/NIGHT OFF	N
1175	PREM PY SUNDY OVR TM INSPEC PER	N
1176	OVR TM BSC WRKWK INTR. NN WG BR	N
1177	OT TRVL RG TR NWKDS T/C23 EMPS	N
1178	OT TRVL RG TR NWKDS T/C23 WB E	N
1179	PAY FOR HOLIDAY WAGE BOARD	N
1180	PY HOLIDAY WORK NON WAGE BRD	N
1181	REGULAR PAY OVER 52 WEEKS	N
1182	BEGIN/END FOREIGN DIFFERENTIAL	N
1183	LUMP SUM PMTS PERM NON WG BRD	N
1184	LUMP SUM PMTS PERM WG BRD	N
1185	LUMP SUM PMTS NONPERM N-WG BRD	N
1186	LUMP SUM PMTS NONPERM WG BRD	N
1187	HAZARDOUS DUTY AND DANGER PAY	N
1188	REMOTE SITE ALLOAWNCE PAYMENTS	N
1189	COMPARABILITY ALLOWANCE	N
1190	SALES COMMISSION/SERVICES	N
1191	COMPENSATION OF WITNESSES	Y
1192	ENVIR. & SPECIAL INCENT. DIFF.	N
1193	CETR EMPLOYMENT	N
1194	PRISON INMATE LABOR	N
1195	REISSU. OF PYRLL CHCKS (NFC)	N
1196	REGIONAL PAY DIFFER./FRINGE	N
1197	YOUTH CONSERVATION CORPS	N
1198	LIMITED PAYABILITY CREDITS	N
1199	PAYROLL ESTIMATE - SALARY	N
1200	PERSONNEL BENEFITS	N
1201	FICA-AGENCY CONTRIBUTION	N
1202	FEGLI-AGENCY CONTRIBUTION	N
1203	FEHBA-AGENCY CONTRIBUTION	N
1204	CSRS RETIRE.(7%) COVER. CLDE 1	N
1205	FEHB EMP. SHARE PAID BE AGENCY	N
1206	NONFED LIFE INS EMP SHARE PAID	N
1207	QUARTERS ALLOWANCE	N
1208	COST OF LIVING ALLOWANCE	N
1209	MED. ALLOW. ON FRGN ASSIGNMENT	N
1210	UNIFORM ALLOWANCE	N
1211	BUREAU OF EMPMT COMPENSATION	N
1212	FAS FOREIGN DISBURSEMENTS	N
1213	HOSPITAL INS. TAX CONTRIBUTION	N
1214	CIVIL SERVICE REIM	N
1215	FOREIGN SERVICE RETM	N
1216	TRANS RETM CONT -OTHR FED GOV	N
1217	TRANS RETM CONT - LAW ENF&FIRE	N

1218	CSC RETIRE. (7.5%)COVERAGE CD6	N
1219	FOREIGN NATIONAL BENEFITS	N
1220	FERS-LOC-RETIREMENT CODE I	N
1221	CSRS-LOC-RETIREMENT CODE 7	N
1222	CSRS-LOC-RETIREMENT CODE D	N
1223	FSPS US AID CODE D-RETIR CONTR	N
1224	FRGN SRVC RETIRE. AGNCY CONT.	N
1225	FSPS US AID CODE F-RETIR CONTR	N
1227	OPM RETIRE. FOREIGN NATIONALS	N
1228	MISC. BEN. PLAN - FRGN NATION.	N
1229	FRGN NATIONAL - OTHER ALLOW.	N
1230	NON-FED. TRAD. DENTAL (OCC)	N
1233	NON-FED. NETWORK DENTAL (OCC)	N
1234	BENEFIT PLAN 68 DENTAL	N
1235	COMPENSATORY TIME EARNED	N
1236	PROFESSIONAL LIAB INSURANCE	N
1237	MORTGAGE INT. DIFF. ALLOW. PT1	N
1238	MORTGAGE INT. DIFF. ALLOW. PT2	N
1239	MISC. EXPENSE ALLOWANCE	N
1240	RENTAL DIFFERENCE ALLOWANCE	N
1241	LIVING QTS. ALLOW. FRGN ALLOW	N
1242	EDUCATION ALLOW. FRGN ALLOW	N
1243	POST ALLW. FRGN SRVC FRGN ALLW	N
1244	CIVIL SERVICE RETM	N
1245	FULL RETM CONT - FRGN SVC RETM	N
1246	FULL RETM CONT -OTHR GOVT RETM	N
1247	CIVIL SERVICE (LAW ENFRC&FIREF	N
1249	OTHER FRGN SRVCS ALLOWANCES	N
1251	TRANS OASDI CONT - CVL SVC (C)	N
1252	RANS OASDI CONT -FRGN SVC (G)	N
1253	OTHER GOVT SERVICE	N
1254	CIVIL SERVICE (LAW ENFORCE	N
1255	FULL OASDI CONT - CVL SVC (R)	N
1256	FULL OASDI CONT - FRGN SVC (W)	N
1257	OTHER GOVERNMENT (X)	N
1258	FULL OASDI CONT -LAW ENF& FIRE	N
1259	NON FED DISABILITY INS. CONT	N
1260	NON FED HEALTH INS. CONT	N
1261	NON FED LIFE INS. CONT	N
1262	RETIREMENT PRGMS CONTRIBUTIONS	N
1263	HLTH INS. PRMIUMS PAID FOR EMP	N
1264	FERS REGULAR CONTRIBUTIONS	N
1265	FERS MLTRY RESERVE CONTRI.	N
1266	LAW ENFORC. CONTRIBUTIONS	N
1267	FERS SPEC AIR TRF CNTRL CONT	N
1268	FOREIGN SERVICE CONTRIBUTIONS	N
1269	FULL OASDI CONTRI. - FERS (K)	N
1270	FULL OASDI CONTRI. - FERS (L)	N
1271	FULL OASDI CONTRI. - FERS (M)	N
1272	FULL OASDI CONTRI. - FERS (N)	N
1273	FULL OASDI CONTRI. - FERS (P)	N
1274	TSP GOVT BASIC CONTRIBUTION	N
1275	TSP GOVT MATCHING CONTRIBUTION	N
1276	TSP FIDUCIARY INSURANCE	N
1277	PAYROLL TSP ADJUSTMENTS	N
1278	PER CAPITA CONTRIBUTION CHARGE	N

1280	NON-FED OASDI CONTRIBUCTIONS	N
1281	PANAMA PROFESSIONAL RISK TAX	N
1282	RETENTION ALLOWANCE	N
1283	RECRUITMENT ALLOWANCE	N
1284	RELOCATION ALLOWANCE	N
1285	SUBSIDIES FOR COMMUTING COSTS	N
1286	EMP/CONT HEALTH BEN AMERICORP	N
1287	AMERICORPS-CHILD CARE	N
1288	FICA FOR RETIREMENT CODE 8	N
1289	FICA FOR RETIREMENT CODE 9	N
1290	EMPLOYEE PCS BENEFITS	N
1291	SUBSISTENCE EXPENSES TEMPORARY	N
1292	REAL ESTATE TRANSACTIONS - PCS	N
1293	RELOCATION ALLOWANCE - PCS	N
1294	RELOCATION INCOME TAX ALLOWANC	N
1295	RELOCATION SERVICES PROGRAM	N
1296	REASSIGNMENT ALLOWANCE	N
1297	CASH RECRUITMENT INCENTIVE	N
1298	STUDENT LOAN REPAY - GROSS AMT	N
1299	PAYROLL ESTIMATES - BENEFITS	N
1300	BENEFITS FOR FORMER PERSONNEL	Y
1301	SEVERANCE PAY	N
1302	Unemployment Compensation (GB)	N
1303	VSIP Buyout	Y
1304	OPM 9% CHARGE FOR EARLY OUTS	N
1312	BENEFITS FOR FORMER PERSONNEL	Y
1333	PYMNTS ON BHLF DECEASED EMPS.	Y
1400	Spot Cash Awards	N
1403	COMMISSARY DEDUC. FS EMPLOYEES	N
1405	PARTIAL PYMNT FR IMPREST FUND	Y
1406	Spot Cash Awards/Re-pmt from I	Y
2000	CNTRCT SVC & SPP(EXC BFCA S&E)	Y
2100	Travel and Transportation of P	Y
2101	TRAV. ALLOW. FMHA COUNTY	Y
2102	TRV ALLW FMHA CNTY COMM CLS 2	Y
2103	TRV ALLW FMHA CNTY COMM CLS 3	Y
2104	PER DIEM FOR FCIC EMPLOYEES	Y
2105	MILEAGE FOR FCIC EMPLOYEES	Y
2106	TRAVEL REIMBURSEMENTS - TRAVEL	N
2108	OTHER TRAV. CSTS FOR FCIC EMP.	Y
2109	SPECIAL CONVEYANCE ALLOWANCE	Y
2110	COMMON CARRIER	Y
2111	COMMON CARRIER -DOMESTIC	Y
2112	COMMON CARRIER - FOREIGN	Y
2113	TRANS. OF STATION HOUSE HUNT.	Y
2114	TRANSFER OF STATION	Y
2115	LOCAL TRANSPORTATION	Y
2119	TRAVEL ADVANCE WRITE-OFF	Y
2120	MILEAGE ALLOWANCE	Y
2121	Mileage Allowance - Domestic	Y
2122	RESERVED	Y
2123	MILEAGE TRANS OF STATION H	Y
2124	MILEAGE TRANSFER OF STATION	Y
2125	Mileage Allowance - Foreign	Y
2129	ERROR CONDITION	Y
2130	PER DIEM ALLOWANCE	Y

2131	Per Diem Allowance - Domestic	Y
2132	Per Diem Allowance - Foreign	Y
2133	Per Diem Allowance - House Hun	Y
2134	Per Diem Allowance - Old to Ne	Y
2135	THIRD PARTY LODGING	Y
2140	ACTUAL SUBSISTENCE	Y
2141	SUBSISTENCE - DOMESTIC	Y
2142	SUBSISTENCE - FOREIGN	Y
2144	IN-COUNTRY TRAVEL	Y
2150	OTHER TRAVEL	Y
2151	OTHER TRAVEL - DOMESTIC	Y
2152	OTHER TRAVEL-FOREIGN	Y
2153	TRANS. OF STATION HOUSEHUNTING	Y
2154	TRANSFER OF STATION	Y
2160	VEHICULAR TRANSPORTATION	Y
2161	COMMERCIAL CAR RENTAL	Y
2162	Sedan and Station Wagon Rental	Y
2163	COMMERCIAL CAR-TRUCK LEASES	Y
2180	ATTACHE TRAVEL	Y
2181	EDUCATION TRAVEL	Y
2182	REST & RECUPERATION TRAVEL	Y
2183	EMERGENCY EVAC. & MED. TRAV.	Y
2184	EMERGENCY VISITATION TRAVEL	Y
2185	ATTACHE CONFERENCE TRAVEL	Y
2186	PST ASSGN&RTRN TRV W/O HOME LV	Y
2187	POST ASSIGNMENT & RETURN	Y
2188	HOME LEAVE TRAVEL	Y
2189	ATTACHE TEMP ASSIGN. TRAVEL	Y
2190	EMP. TRANS. OF STTN TRAV BENE	Y
2193	RIT VOUCHER	Y
2198	TRANSPORTATION OBLIGATION	Y
2199	TRAVEL OBLIGATION	Y
2200	TRANSPORTATION OF THINGS	Y
2210	Permanent Change of Station	Y
2211	Shipment of Household Goods	N
2212	TRANSPORTATION OF MOBILE HOME	N
2213	Transportation of POV - PCS	N
2220	ALL OTHER TRANSPORTATION OF TH	N
2221	UNACCOMPANIED BAGGAGE	N
2222	FRGHT EXP. DRYG&OTHR LCL TRANS	N
2223	POST RETIREMENT TRANSPORTATION	N
2226	DISPATCH AGENCY SERVICES	N
2227	SHIPMENT OF GOVR. VEHICLES	N
2230	TRUCK RENTAL	N
2231	TRUCK RENTAL-NON GSA	N
2232	TRUCK RENTAL -GSA	N
2240	PARCEL POST (NON-USPS)	N
2300	RENT COMMUNICATIONS AND UTIL	Y
2310	UTILITIES	N
2311	ELECTRICITY	N
2312	NATURAL GAS	N
2313	WATER TRASH AND ALL OTHER	N
2314	FOR CORRECTION ONLY	N
2318	FOR CORRECTIONS ONLY	N
2320	COMMUNICATIONS SERVICES - COMM	N
2321	TELEPHONE AND OTHER COMMUNICAT	N

2322	TELEPHONE TOLL CHARGES	N
2323	TELEGRAPH SERVICE	N
2324	COMPUTER TERMINALS	N
2325	LEASED-DEDICATED LINES	N
2326	WIRELESS PHONE EQUIP RENTAL	N
2327	FOR CORRECTIONS ONLY	N
2328	WIRELESS TELEPHONE COMM	N
2329	WRLS LONG DIST. TOLL CHRGS	N
2330	COMMUNICATIONS SERVICE - GSA	N
2331	FTS INTERCITY & EXTENDED SERV.	N
2332	FTS MONTHLY CHRGS(789-9)DOMES.	N
2333	COMPUTER TERMINALS - COMMUNICA	N
2334	RFL ADV. RC. SYS. CNF CALL ML	N
2335	TELECOMMUN SERVICES/OPERATIONS	N
2338	FOR CORRECTION ONLY	N
2340	RENTS - BUILDING	Y
2341	GSA - SLUC	N
2342	NON-GSA RENT	Y
2343	BUILDING RENTAL - RESIDENTIAL	Y
2344	FOR CORRECTION ONLY	N
2346	FOR CORRECTION ONLY	N
2347	FOR CORRECTION ONLY	N
2348	FOR CORRECTION ONLY	N
2350	POSTAGE AND RELATED FEES	N
2351	MAIL DIST.-CENTRL DOOR TO DOOR	N
2352	POST. FEES SOMETIMES PNLTY MA	N
2353	MESSENGER SERVICE	Y
2354	POST OFFICE BOX RENTAL	N
2355	BUILDING RENTAL - RESIDENTIAL	N
2356	MAIL DISTRIBUTION DOOR-TO-DOOR	Y
2357	MAILPREP	Y
2360	RENT-EQUIPMENT	Y
2361	FARM EQUIPMENT	Y
2362	LABORATORY EQUIPMENT - RENTAL	Y
2363	IT SOFTWARE RENTAL	Y
2364	IT EQUIPMENT RENTAL	Y
2365	OFFICE EQUIPMENT RENTAL	Y
2366	COPIER EQUIPMENT RENTAL	Y
2367	OTHER EQUIPMENT RENTAL	Y
2368	FLIPS EQUIP.-LEASE OR RENTAL	Y
2369	LSD MNFR MINICMP SUBJ PL 89-3	Y
2371	FIXED OWN RATE FR ADP EQUIP FS	Y
2372	MAINTEN. FOR IBM ADP SYS. (FS)	Y
2373	TRNG FOR IBM ADP SYS - FS	Y
2399	BUILDING RENTAL - RESIDENTIAL	Y
2400	PRINTING BINDING ETC.	Y
2410	PRINTING BINDING ETC.	Y
2411	SHORT ORDER (500 COPIES OR LES	Y
2412	PRINTING BINDING ETC.	Y
2415	PRINTING BINDING ETC.	Y
2420	REPRODUCTION	Y
2421	PRINTING BINDING ETC.	Y
2422	PRINTING BINDING ETC.	Y
2423	PRINTING BINDING ETC.	Y
2424	PRINTING BINDING ETC.	Y
2425	PRINTING BINDING ETC.	Y

2426	PRINTING BINDING ETC.	Y
2500	OTHER SERVICES	Y
2501	CONTRACTURAL SERVICES INVALID	Y
2502	NON-GSA FEDERAL RENT	Y
2503	USDA AGREEMENTS - SALARIES	Y
2504	USDA AGREEMENTS - BENEFITS	Y
2505	USDA AGREEMENTS - TRAVEL	Y
2506	USDA AGREEMENTS - MISC.	Y
2507	USDA AGREEMENTS - SUPPLIES	Y
2508	USDA AGREEMENTS - EQUIPMENT	Y
2509	NFC AGNCY SPEC. (REIMB) COSTS	Y
2510	CONTRACTURAL SERVICES FED AGEN	N
2511	JANITORIAL SERVICES	Y
2512	NFC SERVICES - GREENBOK	N
2513	WCF EQUIPMENT	N
2514	FEDERAL PROTECTION SERVICES (S	N
2515	CIVIL DEFENSE	N
2516	INFORMATION SERVICES	N
2517	DESIGN CENTER SERVICES	N
2518	VIDEO AND FILM CENTER SERVICES	N
2519	DATA BANKS	N
2520	RELATED EXPENDITURES	Y
2521	TEMPORARY STORAGE OF HOUSEHOLD	N
2522	NON-TEMPORARY STORAGE OF HOUSE	N
2523	TRAINING TUITION FEES	Y
2524	SECURITY INVESTIGATION CHARGES	Y
2525	REIMBURSABLE DETAILS	Y
2526	REPRESENTATION EXPENSES FIELD	Y
2527	WASHINGTON REPRE. & COURTESIES	Y
2528	HEALTH UNITS	Y
2529	REINSURNACE LOSS ADJUSTMENT EX	Y
2530	REPR ALT OR MAINT EQP & STRUC.	Y
2531	REPR ALT OR MAINT MOTOR VEH.	Y
2532	REPR ALT OR MAINT EQUIPMENT	Y
2533	SPACE (INTERIOR)	Y
2534	STRUCTURE (EXTERIOR)	Y
2535	REPR ALT OR MAINT OFFICE EQP	Y
2536	OFFICIAL RESIDENCE EXPENSE	Y
2537	MAINTENANCE CONTRACTS	Y
2538	TELEPHONE EQUIPMENT	Y
2539	OFFICE FURNITURE	Y
2540	CONTRACTURAL SERVICES - OTHER	Y
2541	NASDA	Y
2542	RESEARCH	Y
2543	SPRAYING	Y
2544	ARCHITECTURAL AND ENGINEERING	Y
2545	ART WORK	Y
2546	MARKET PROMOTION	Y
2547	MARKET CATTLE INSPECTION	Y
2548	ON-LINE DATA RETRIEVAL SERV.	Y
2549	MARKET SWINE TESTING	Y
2550	COOPERATIVE AGREEMENTS/GRANTS	Y
2551	COOPERATIVE STATE AGENCIES	Y
2552	BAD DEPTS	Y
2553	INTERNAL REPORTS	Y
2554	RSEARCH SUPPORT AGREEMENTS	Y

2555	FEE BASIS VTRNRNS&BACK TESTING	Y
2556	SERVICE/ADVERTISING	Y
2557	COOPERATOR PROJECTS	Y
2558	DISTRIBUTED ADMINSTATIVE SUPPR	Y
2559	OTHER	Y
2560	IT DATA PROCESSING SERVICES A	N
2561	DATA ENTRY	N
2562	OIRM COMPUTER SERVICES UNIT	N
2563	NAT'L INFORMATION TECH CENTER	N
2564	WASHINGTON COMPUTER CENTER	N
2565	EDUCATION ONLY	N
2566	NAT'L INFORMATION TECH CENTER	N
2567	TAPES	N
2568	MAINTENANCE OF SOFTWARE (SOFTW	N
2569	ADP SRVC CONTRACTS NON-FED.	N
2570	MISCELLANEOUS SERVICES	Y
2571	NONCONT IT DATA ACQ SURVEY	Y
2572	USDA BULK SHIPMENTS BY GPO	N
2573	EVALUATION OF EXEC AG DYNAMICS	N
2574	GSA MOTOR POOL SERVICES	N
2575	OTHR NON-TRV. EXP REIM. ON TVS	Y
2576	MEDICAL AND DENTAL CARE	Y
2577	OMB CIRCULAR A-76	Y
2578	AUDIT FEES CHARGED BY GAO	N
2579	LEGAL FEES CHARGED BY OGC	N
2580	FEES	Y
2581	OTHER SERVICES	N
2582	CREDIT REPORT FEES	Y
2583	ADMINISTRATIVE MANAGEMENT FEE	Y
2584	BANK CREDIT CARD FEE	N
2585	COURT REPORTER FEES	Y
2586	PARTICIPATION FEES	Y
2587	CONSULTANT FEES	Y
2588	SALES AGENT COMMISSION	Y
2589	LOSS ADJUSTER AGENTS	Y
2590	DISTRIBUTED OVERHEAD	N
2591	CONSTRUCTION CONTRACTS	N
2592	PROJECT SERVICES	N
2593	VEHICLE STORAGE	N
2594	VEHICLE ACCIDENT REPAIRS	N
2595	ADMINISTRATIVE EXPENSES	N
2596	OPA DISTRIBUTION	N
2597	WORK STUDY	N
2598	INTERGOV PERSONNEL ACT	N
2599	EQUIPMENT USE ESTIMATE	N
2600	SUPPLIES AND MATERIALS	N
2601	FOR CORRECTION ONLY	N
2602	FOR CORRECTION ONLY	N
2603	FOR CORRECTION ONLY	N
2604	FOR CORRECTION ONLY	N
2605	FOR CORRECTION ONLY	N
2610	SUPPLIES-ENERGY RELATED	N
2611	GASOHOL	N
2612	GASOLINE-NON-TRAVEL AND TRANSP	N
2613	DIESEL-NON-TRAVEL AND TRANSPOR	N
2614	GASOLINE	N

2615	DIESEL	N
2616	AVIATION FUEL	N
2617	COAL	N
2618	HEATING OIL	N
2619	LPG AND RELATED	N
2620	SCIENTIFIC AND EXPERIMENTAL S	N
2621	ANIMALS	N
2622	SEED FERTILIZER SOIL COND.	N
2623	HERBICIDES	N
2624	PESTICIDES	N
2625	CHEMICAL SOLVENTS	N
2626	CHEMICAL & GLASSWARE	N
2627	ANIMAL FEED	N
2629	SUPPLIES & MATERIAL	N
2630	IT RELATED SUPPLIES	N
2631	FLIPS RELATED SUPPLIES	N
2632	ADP SOFTWARE - MNFRM NON-CAP.	N
2633	MAGNETIC TAPES	N
2634	ADP SUPPLIES	N
2635	PERS. COMPUTERS NON-CAPITALIZE	N
2639	OTHER IT SUPPLIES AND MATERIAL	N
2640	COMMODITIES	N
2641	COMMODITIES DISTRIBUTED	N
2642	MEAT OR MEAT FOOD PRODUCTS	N
2643	PERISHABLE AGRIC. COMMODIIES	N
2650	CST OF MAT. USD IN PRD.	N
2651	STORES	N
2652	FORMS	N
2653	TAPES	N
2654	PAPER-OFFSET PHOTOCOPY AND P	N
2655	COST OF INK	N
2656	COST OF PLATES	N
2657	PHOTOGRAPHIC FILM	N
2658	ENVELOPES	N
2659	COST OF OTHER MATERIALS	N
2660	SUSBCRIPT PAMPHLET & DOCS	N
2661	FOR COLLECTION ONLY	N
2669	NON CASH AWARDS	N
2670	SUPPLIES AND MATERIALS - GENER	N
2671	OFFICE-CENTRAL SUPPLY STORES	N
2672	COPIER SUPPLIES	N
2673	RESIDENTIAL FURNISHING	N
2674	MATERIALS USED IN CONTRUCTION	N
2675	MOTOR OIL AND OTHER LUBRICANTS	N
2676	MISCELLANEOUS TELEPHONE SERVIC	N
2677	CENTRAL SUPPLY - FORMS	N
2678	AMMUNITIONS AND EXPLOSIVES	N
2680	GSA-FEDSTRIP SUPPLIES	N
2690	MATERIALS AND PARTS	N
2691	PROJECT MATERIALS	N
2693	CONTAINERIZED EQUIPMENT	N
2694	STOCK - BAREROOT	N
2695	SEED STOCK	N
2698	IRC COST TRANSFERS	N
2699	SERVICE CONTRACT ESTIMATES	N
3100	EQUIPMENT	N

3101	FOR CORRECTION ONLY	N
3110	CAPITALIZED EQUIPMENT OTHER	N
3111	MTR VH. WCF FLT EQP. EXCL AIR	N
3112	FURNITURE AND FIXTURES	N
3113	AIRCRAFT	N
3114	COOPERATIVE PROJECT ASSETS	N
3115	ATTACHE RESIDENTIAL FURN/FIXTR	N
3116	IT SOFTWARE (\$5000 OR MORE)	N
3117	FLIPS SOFTWARE/ALL SPRT S/W	N
3118	TELEPHONE EQUIPMENT	N
3119	COOLING EQUIPMENT	N
3120	MACHINERY AND EQUIPMENT - CAPI	N
3121	AGRICULTURAL	N
3122	LABORATORY	N
3123	RADIO AND COMMUNICATIONS	N
3124	IT EQUIPMENT (\$5000 OR MORE)	N
3125	OFFICE MACHINES	N
3126	REPRODUCTION MACHINERY AND EQU	N
3127	FLIPS H/W & ALL SPRT H/W	N
3128	SNOW TELEMTRY EQUIPMENT	N
3129	ENGINEERING EQUIPMENT	N
3130	MISCELLANEOUS MOTOR EQUIPMENT	N
3131	FOR CORRECTION ONLY	N
3140	NON-CAPITALIZED EQUIPMENT (LES	N
3141	HIGH RISK AND SENSITIVE (LESS	N
3142	NONCAPIT. FURN. & FIXTURES	N
3143	NONCAPIT. RADIO & COMM.	N
3144	ADP EQUIP - EXCPT PC'S <\$1000	N
3145	NONCAPIT. OFFICE MACHINES	N
3146	NONCAPITALIZED REPRODUCTION	N
3147	NONCAPITALIZED AGRICULTURE	N
3148	NONCAPITALIZED LABORATORY	N
3149	ALL OTHER NONCAPIT. EQUIPMENT	N
3150	ADP EQUIP - PC'S (<\$1000)	N
3151	ACCNTBL ENGNRG EQP >\$500 BUT<	N
3152	IT SOFTWARE - NON-ACCT/CAPITAL	N
3153	ADP EQUIP - PC'S - NON-CAP	N
3160	IT SOFTWARE - (PERSONAL COMPU	N
3161	PROJ. 615 SOFTWARE (FS ONLY)	N
3165	IT EQ (PERSONAL COMPUTERS) -	N
3166	PROJ. 615 HARDWARE (FS ONLY)	N
3167	OWNED MAINFRAME/MINICOMPUTERS	N
3170	ACCOUNTABLE- NONCAP. EQUIP	N
3171	EQP PRSNL COMPU. (\$1000-4900)	N
3172	EQP EXCEPT PRSNL (\$1000-4900)	N
3173	SFTWR MAINF. (\$1000-4900)	N
3174	SFTWR PRSNL COMP. (\$1000-4900)	N
3180	FISVIS DVLPMNT COSTS/NFC ONLY	N
3190	FEPP PROPERTY	N
32	LAND AND STRUCTURES	N
3200	LAND AND STRUCTURES	N
3210	LAND	N
3211	EASEMENTS - WRP (SCS)	N
3212	COSTSHARE - PERMANENT	Y
3213	RELATED COSTS - PERMANENT	Y
3214	PARTNER'S EASEMENT TRUST	N

3215	PARTNER'S RESTORATION TRUST	N
3216	PARTNER'S INCENTIVE TRUST	N
3217	EASEMENTS NON-PERMANENT	N
3218	COSTSHARE NON-PERMANENT	Y
3219	RELATED COSTS NON-PERMANENT	Y
3220	BUILDINGS AND ATTACHED FIXTURE	N
3221	FIXED TELEPHONE EQUIPMENT	N
3222	FIXED TELEPHONE EQUIPMENT	N
3230	OTHER STRUCTURES AND IMPROVEME	N
3240	LEASEHOLD IMPROVEMENTS	N
3250	COOP PROJECT ASSETS	N
3260	OTHER ASSETS	N
3300	INVESTMENTS AND LOANS	N
3310	INVESTMENTS IN SECURITIES	N
3320	LOANS	N
3330	INVESTMENTS IN OTHER FUNDS	N
3367	RENTAL EQUIPMENT INVALID	N
3400	REINS. LOSS ADJUSTMENT EXPENSE	N
3446	FOR CORRECTION ONLY	N
4000	GRANTS INDEMNITIES & INT.	Y
4100	GRANTS SUBSIDIES AND CONTRIBU	Y
4110	GRANTS SUBSIDIES AND CONT.	N
4111	COUNTY OFFICE RENT	N
4112	DIST. COUNTY OFFICE EXPENSES	N
4113	TAX & FRNG BENE. DDC. CNTY OF.	N
4114	UNDIST. COUNTY OFC EXPENSES	N
4115	PROJECT AGREEMENTS	N
4116	CONTRACT/AGREE. W/INDIVIDUALS	Y
4117	GRANT AGREEMENTS	Y
4120	RESEARCH GRANTS	Y
4121	EDUCATION	Y
4130	ERADICATION GRANTS/SUBSIDIES	Y
4140	GRANTS SBSDS & CONT. TO INDIV	Y
4141	FED. INCOME TAX FOR PARTIC.	Y
4142	REGULAR (OICD)	Y
4143	SUPPLIMENTAL (OICD)	Y
4144	THIRD PARTY DRAFTS (OICD)	Y
4151	EDUCATION	Y
4161	CONSTRUCTION GRANTS (DOE)	N
4186	ORINATION SERVICES-EQP	Y
4200	INSURANCE CLAIMS AND INDEMNITI	N
4210	INSURANCE CLAIMS	N
4220	INDEMNITIES	N
4221	REGULAR INDEMNITY	N
4222	DEPOPULATION	N
4223	TRANSFER OF STATION INDEMNITY	N
4230	LITIGATION FEES AND AWARDS	Y
4235	EEO SETTLEMENTS	N
4240	LOSSES	N
4241	IMPREST FUND LOSSES	N
4300	INTEREST AND DIVIDENDS	Y
4310	PROMPT PAYMENT ACT-INTEREST	Y
4311	INTEREST CHARGES-UTILITIES	Y
4312	PROMPT PAY ACT SUPPLE. INT.	Y
4313	PROMPT PAY ACT ADDITIONAL INT.	Y
4314	INTEREST CHARGES-TELEPHONE	Y

4315	INTEREST - FLSA BACK PAY	Y
4320	ALL OTHER INTEREST PAYMENTS	Y
4330	DIVIDENDS	Y
4340	PENALTY FEES	Y
4350	LOST EARNINGS TSP-AGNCY CHRGS	N
4400	REFUNDS	N
4410	REFUNDS	N
4420	REPAYMENT OF DEPOSITS	Y
4421	REFUND OF UNAPPLIED SLRY RCPTS	Y
4500	SPECIAL PAYMENTS	N
4510	ONSITE CONTRACT LABOR FED AGCY	N
4511	SPECIAL PAYMENTS	N
4512	SPECIAL PAYMENTS	Y
4521	SPCFC COOP AGREE. W/STATE INST	N
4522	SPCFC COOP AGREE. W/STATE INST	N
4523	S COOP AGRMTS W/PRVT CORP INST	Y
4531	GEN. COOP AGRMTS W/STATE INST	N
4532	GEN. COOP AGRMTS W/LOCAL GOVRS	N
4533	GN. COOP AGMTS W/PRVT CRP INST	Y
4540	ONSITE CONTRACT LABOR NON FED	Y
4600	ARS-SPECIAL PAYMENTS	Y
4611	ARS - SPECIAL PAYMENTS	Y
4612	ARS-SPECIAL PAYMENTS	Y
4613	ARS-SPECIAL PAYMENTS	Y
4700	ARS-SPECIAL PAYMENTS	Y
4711	ARS-SPECIAL PAYMENTS	Y
4712	ARS-SPECIAL PAYMENTS	Y
4713	ARS-SPECIAL PAYMENTS	Y
5100	DPRCTN OF PERSONAL PROPERTY	N
5110	DPRCTN OF CAP. EQP (ALL OTHERS	N
5111	FURNITURE AND FIXTURES	N
5112	FURNITURE AND FIXTURES	N
5113	DEPRECIATION OF AIRCRAFT	N
5116	AMORTIZATION OF ADP SOFTWARE	N
5120	DEPRECIATION OF MACHINERY AND	N
5200	DEPRECIATION OF REAL PROPERTY	N
5220	DEPRECIATION OF BUILDINGS AND	N
5230	DEPREC OF OTHER STRUC&IMPROV	N
5240	AMORTIZATION OF LEASEHOLD IMP.	N
6000	PRSNL SRVCS-SUPPORT EFFORT S&E	N
6100	THRIFT SAVINGS PLAN - FUND G	N
6101	TSP EMPLOYEE DDCTNS - FUND G	N
6102	TSP EMP PR YR DDCTNS FUND G	N
6103	TSP GOVT BASIC CONT - FUND G	N
6104	TSP GOVT MATCH CONT - FUND G	N
6105	TSP FORFEIT OF GOVT BASIC CONT	N
6106	TSP FRFTRS OF EARN ON GOV CONT	N
6107	TSP EARN ON EMP DDCTNS FUND G	N
6108	TSP EARN ON GOV BSC CONT FUNDG	N
6109	TSP EARN GOV MATCH CONT FUND	N
6110	TSP GOVT BSC CONT 1/84-12/86	N
6111	TSP EARN ON GOVT BSC1/84-12/86	N
6112	DST TSP EMP DED FUND G TO PART	N
6113	TSP PRIN CLCTD ON R LOANS	N
6114	TSP INT CLCTD ON R LOANS	N
6115	TSP PRIN CLCTD ON H LOANS	N

6116	TSP INT CLCTD ON H LOANS	N
6117	TSP PRIN CLCTD ON E LOANS	N
6118	TSP INT CLCTD ON E LOANS	N
6119	TSP PRIN CLCTD ON M LOANS	N
6120	TSP INT CLSCTD ON M LOANS	N
6121	TRFSR TSP GVT BSC G TO IRAS &	N
6122	TRFSR TSP GVT MATCH G TO IRAS&	N
6123	TRFSR TSP EMP DED G TO IRAS &	N
6124	TRFSR TSP PR YR G TO IRAS & PE	N
6125	TRFSR TSP EARN GVT BSC G TO IR	N
6126	TRFSR TSP EARN GVT MTCHNG G TO	N
6127	TRFSR TSP EARN EMP DED G TOIRA	N
6128	TRFSR TSP EARN PR YR G TO IRAS	N
6129	TSP EXCSS DEFR REF G EMP CONT	N
6130	XCSS DFRLS RFND TSP RNNGS EMPC	N
6131	CASH OUT OF TSP GOVT BASIC	N
6132	CASH OUT OF TSP GOVT MATCH	N
6133	CASH OUT OF TSP EMP DEDUCTIONS	N
6134	CASH OUT OF TSP PR YR - FUND G	N
6135	CASH OUT OF TSP EARN GOVT BSC	N
6136	CASH OUT OF TSP EARN GOV MATCH	N
6137	CASH OUT OF TSP EARN EMP DEDS	N
6138	CASH OUT OF TSP EARN PR YR	N
6139	DIST. OF GOVT BSC FNDG TO PART	N
6140	DST. GOVT MTCHNG FNDG TO PART	N
6141	= PYMNTS ON RTRMNT GVT BSC FUN	N
6142	= PYMNTS ON RTRMNT GVT MTCHNG	N
6143	= PYMNTS ON RTRMNT EMP DEDUCT.	N
6144	=PYMNTS ON RTRMNT PRR YR FUNDG	N
6145	=PYMNTS ON RTRMNT RNNGS ON GOV	N
6146	=PYMNTS ON RTRMNT RNNGS ON GOV	N
6147	=PYMNTS ON RTRMNT RNNGS ON EMP	N
6148	=PYMNTS ON RTRMNT RNNGS PRR YR	N
6149	TSP RES. EARN ON EMP DEDUC.	N
6150	TSP RES. EARN GOVT BSC CONT	N
6151	PMTS TO ANNTY VEND TSP GOV BSC	N
6152	PMTS TO ANNTY VEND GOVT MATCH	N
6153	PMTS TO ANNTY VEND TSP EMP DED	N
6154	PRIOR YEAR FUND G	N
6155	PMTS ANNTY VEND EARN GOVT BSC	N
6156	PMTS ANNTY VEND EARN GOV MATCH	N
6157	PMTS ANNTY VEND EARN EMP DED	N
6158	PMTS ANNTY VEND EARN PR YR G	N
6159	PRR YR FUNDG TO PART. OVER	N
6160	DST RNNGS EMP CNTR FNDG PART	N
6161	SUM PYMNT RTRMNT GOVT BSC FUN	N
6162	SUM PYMNT RTRMNT GOVT MTCHNG	N
6163	SUM PYMNT RTRMNT EMP DEDUCT.	N
6164	SUM PYMNT RTRMNT PRR YR FUNDG	N
6165	SUM PYMNT RTRMNT RNNGS ON GOVT	N
6166	SUM PYMNT RTRMNT RNNGS ON GOVT	N
6167	SUM PYMNT RTRMNT RNNGS ON EMP	N
6168	SUM PYMNT RTRMNT RNNGS PRR YR	N
6169	RES. RNNGS GOVT MTCH CNTR-FNDG	N
6170	DST RNNGS GVT BSC FNDG PRAT.	N
6171	BENE PYMNTS GOVT BSC FUND G	N

6172	BENE PYMNTS GOVT MTCHNG FUNDG	N
6173	BENE PYMNTS GOVT EMP DEDUCT	N
6174	BENE PYMNTS PRR YR FUND G	N
6175	BENE PYMNTS RNNGS GOVT BSC FUN	N
6176	BENE PYMNTS RNNGS GOVT MTCHNG	N
6177	BENE PYMNTS RNNGS EMP DEDUCT.	N
6178	BENE PYMNTS RNNGS PRR YR FNDG	N
6179	RES RNNGS PRR CNTR FNDG FROM	N
6180	DST RNNGS GOVT MTCH FNDG PART.	N
6181	COP GOVT BASIC FUN	N
6182	COP GOVT MATCHING	N
6183	COP EMP DEDUCTIONS	N
6184	COP PRIOR YEAR FUNDG	N
6185	COP EARNINGS GOVERNMENT	N
6186	COP EARNINGS GOVERNMENT	N
6187	COP EARNINGS EMPLOYEE DE	N
6188	COP EARNINGS PRIOR YEAR	N
6189	EMP CONT FUNDG DISB TO PART.	N
6190	RNNGS EMP CNTR-FNDG DISB PART	N
6191	EMP CONT FNDG DISB PART. FOR A	N
6192	RNNGS EMP CONTR-FNDG DISB PART	N
6193	EMP CONT FNDG DISB PART FOR E	N
6194	RNNGS EMP CONTR-FNDG DISB PART	N
6195	EMP CONT FNDG DISB PART FOR A	N
6196	RNNGS EMP CONTR-FNDG DISB PART	N
6197	DIST RNNGS PRR YR FNDG TO PART	N
6198	RES INT 1ST CNV DATA FNDG REMO	N
6200	THRIFT SAVINGS PLAN FUND C	N
6201	EMP DEDUCTIONS FUND C	N
6202	EMP PRR YR DEDUCTIONS FUND C	N
6203	GOVT BSC CONTR. FUND C	N
6204	GOVT MATCHING CONT FUND C	N
6205	FRFTRS GOVT BSC CONT. FUND C	N
6206	FRFTRS RNNGS GOVT BSC CONT.	N
6207	RNNGS EMP DEDUCTIONS FUND C	N
6208	RNNGS GOVT BSC CONT FUND C	N
6209	RNNGS GOVT MTCH CONT FUND C	N
6212	DIST EMP DED FUND C TO PART.	N
6213	PRIN CLCTD R LOANS DEPO EMPL C	N
6214	INT CLCTD R LOANS DEPO EMPL CO	N
6215	PRIN CLCTD H LOANS DEPO EMPL C	N
6216	INT CLCTD H LOANS DEPO RNNGS E	N
6217	PRIN CLCTD E LOANS DEPO EMP CO	N
6218	INT CLCTD E LOANS DEPO RNNGS E	N
6219	PRIN CLCTD M LOANS DEPO EMP CO	N
6220	INT CLCTD M LOANS DEPO RNNGS E	N
6221	TRANS GOVT BSC FNDC TO IRAS	N
6222	TRANS GOVT MTCHNG FNDC TO IRAS	N
6223	TRANS EMP DEDUCT FNDC TO IRAS	N
6224	TRANS PRR YR FND C IRAS & PNSN	N
6225	TRANS RNNGS GOVT BSC FNDC IRAS	N
6226	TRANS RNNGS GOVT MTCHNG FNDC	N
6227	TRNS RNNGS EMP DDCTNS FNDC IRA	N
6228	TRANS RNNGS PRR YR FNDC IRA&PE	N
6229	XCSS DFRRLS RFNDD FNDC EMP CON	N
6230	XCSS DFRRLS RFNDD RNNGS EMP C	N

6231	\$ OUT GOVERNMENT BASIC	N
6232	\$ OUT GOVERNMENT MATCH	N
6233	\$ OUT EMP DEDUCTION	N
6234	\$ OUT PRIOR YEAR FUND	N
6235	\$ OUT RNNGS GOVT BA	N
6236	\$ OUT RNNGS GOVT MA	N
6237	\$ OUT EMPLOYEE	N
6238	\$ OUT PRIOR YEAR	N
6239	DIST GOVT BSC FNDC PARTICPAN	N
6240	DIST GOVT MTCHNG FNDC PARTICPA	N
6241	=PYMNTS GOVT BASIC FUN	N
6242	=PYMNTS GOVT MATCHING	N
6243	=PYMNTS EMPLOYEE DEDUCTIONS	N
6244	=PYMNTS PRIOR YR FUND C	N
6245	=PYMNTS RNNGS ON GOVERNMENT	N
6246	=PYMNTS RNNGS ON GOVERNMENT	N
6247	=PYMNTS RNNGS ON EMPLOYEE	N
6248	=PYMNTS RNNGS ON PRIOR YEAR	N
6249	RES RNNGS EMP DEDUC FNDC RE	N
6250	RES RNNGS GVT BSC CONTR-FNDC R	N
6251	ANNUITY VENDOR GOVT BSC FUN	N
6252	ANNUITY VENDOR GOVT MATCHING	N
6253	ANNUITY VENDOR EMP DEDUCTIONS	N
6254	ANNUITY VENDOR PRR YR FUND C	N
6255	ANNUITY VENDOR RNNGS GOVT	N
6256	ANNUITY VENDOR RNNGS GOVT	N
6257	ANNUITY VENDOR RNNGS ON EMP	N
6258	ANNUITY VENDOR RNNGS PRR YR	N
6259	DIST. PRR YR FNDC FO PARTICPAN	N
6260	DIST. RGGNS EMP CONTR FNDC PAR	N
6261	LMP SM PYMNT GOVT BASIC	N
6262	LMP SM PYMNT GOVT MATCHING	N
6263	LMP SM PYMNT EMPLOYEE DEDUCTI	N
6264	LMP SM PYMNT PRIOR YR FUND	N
6265	LMP SM PYMNT RMMGS GOVT	N
6266	LMP SM PYMNT RNNGS GOVT	N
6267	LMP SM PYMNT RNNGS EMPL	N
6268	LMP SM PYMNT RNNGS PRR YR	N
6269	RES RNNGS GOVT MTCH CONT FNDC	N
6270	DIST RNNGS GOVT BSC FNDC PARTI	N
6271	BENE PYMNTS GOVT BASIC FUN	N
6272	BENE PYMNTS GOVT MATCHING	N
6273	BENE PYMNTS GOVT EMP DEDUCT.	N
6274	BENE PYMNTS PRR YR FUND C	N
6275	BENE PYMNTS RNNGS GOVT BSC FUN	N
6276	BENE PYMNTS RNNGS GOVT MATCHIN	N
6277	BENE PYMNTS RNNGS EMP DEDUCT.	N
6278	BENE PYMNTS RNNGS PRR YR FND C	N
6279	RES RNNGS PRR YR CONTR FNDC RE	N
6280	DIST RNNGS GOVT MATCH FNDC PAR	N
6281	CRT RDRD PYMNTS GOVT BSC FUN	N
6282	CRT RDRD PYMNTS GOVT MATCHING	N
6283	CRT RDRD PYMNTS EMP DEDUCTIONS	N
6284	CRT RDRD PYMNTS PRR YR FUND C	N
6285	CRT RDRD PYMNTS RNNGS GOVT	N
6286	CRT RDRD PYMNTS RNNGS GOVT	N

6287	CRT RDRD PYMNTS EMPLOYEE DE	N
6288	CRT RDRD PYMNTS RNNGS PRR YR	N
6289	EMP CONTR-FNDC DISB. TO PAR RE	N
6290	RNNGS EMP CONTR-FNDC DISB PART	N
6291	EMP CONTR-FNDC DSB PRT FR A HA	N
6292	RNNGS EMP CONTR-FND C DISB PAR	N
6293	EMP CONTR-FNDC DISB PART EDUC	N
6294	RNNGS EMP CONTR-FNDC DISB PAR	N
6295	EMP CONTR-FNDC DISB PART FR ME	N
6296	RNNGS EMP CONTR-FNDC DISB PART	N
6297	DIST RNNGS PRR YR FNDC TO PART	N
6298	RES INT 1ST CNVRSN DATA FUND	N
6300	THRIFT SAVINGS PLAN - FUND F	N
6301	EMP DEDUCTIONS - FUND F	N
6302	EMP PRR YR DEDUCTIONS FUND F	N
6303	GOVT BSC CONTRIBUTIONS FUND F	N
6304	GOVT MTHCNG CONTRI. FUND F	N
6305	FRFTRS GOVT BSC CONTRI FUND F	N
6306	FRFTRS RGGNS GOVT BSC CON	N
6307	RNNGS EMP DDCTNS FNDF BSC CON	N
6308	RNNGS GOVT BSC CONTRI. FUND	N
6309	RNNGS GOVT MTCHNG CONTRI FUND	N
6312	DIST EMP DED FNDF TO PARTICIPA	N
6313	RNNGS EMP CONTRI-FNDF DISB PAR	N
6314	PRN CLCTD RES LNS DEPO EMP CO	N
6315	INT CLCTD RS LNS DEPE RNGS EMP	N
6316	PRIN CLCTD HRSHP LNS DEPO EMPC	N
6317	INT CLCTD HRSP LNS DEPO RNGS E	N
6318	PRIN CLCTD DCTNL LNS DEP EMP C	N
6319	INT CLCTD E LNS DEPO RNNGS EMP	N
6320	PRIN CLCTD MED LNS DEPO EMP CO	N
6321	TRANS GOVT BSC FUND F TO IRAS	N
6322	TRANS GOVT MTCHNG FUNDF IRAS	N
6323	TRANS EMP DDCTNS FUND F IRAS	N
6324	TRANS PRR YR FUND F IRAS	N
6325	TRANS RNNGS GOVT BSC FNDF IRA	N
6326	TRANS RNNGS GOVT MTCHNG FNDF I	N
6327	TRANS RNNGS EMP DEDUCS FNDF IR	N
6328	TRANS RNNGS PRR YR FNDF IRA&PE	N
6329	XCSS DFRRLS RFNDD FNDF EMP CON	N
6330	XCSS DFRRLS RFNDD RNNGS EMP CO	N
6331	\$ OUT GOVT BSC	N
6332	\$ OUT GOVT MATCH	N
6333	\$ OUT EMP DEDUCTI	N
6334	\$ OUT PRR YR FUND	N
6335	\$ OUT RNNGS GOVT B	N
6336	\$ OUT RNNGS GOVT M	N
6337	\$ OUT RNNGS EMP	N
6338	\$ OUT RNNGS PRR Y	N
6339	DISB GOVT BSC FNDF PARTICIPANT	N
6340	DISB GOVT MTCHNG FNDF PARTICIPA	N
6341	=PYMNTS GOVT BASIC FUN	N
6342	=PYMNTS GOVT MTCHNG	N
6343	=PYMNTS EMP DDCTNS	N
6344	=PYMNTS PRR YR FNDF	N
6345	=PYMNTS RNNGS GOVT	N

6346	=PYMNTS RNNGS GOVT	N
6347	=PYMNTS RNNGS EMP	N
6348	=PYMNTS PRR YR	N
6349	RES RNNGS EMP DDCTNS FNDF RE	N
6350	RES RNNGS GOVT BSC FUN	N
6351	PYMNTS NNTY VNDR GOVT BSC FUN	N
6352	PYMNTS NNTY VNDR GOVT MTCHNG	N
6353	PYMNTS NNTY VNDR EMP DEDUCTION	N
6354	PYMNTS NNTY VNDR PRR YR FNDF	N
6355	PYMNTS NNTY VNDR RNNGS GOVT	N
6356	PYMNTS NNTY VNDR RNNGS GOVT	N
6357	PYMNTS NNTY VNDR RNNGS EMP	N
6358	PYMNTS NNTY VNDR RNNGS PRR YR	N
6359	DIST. PRR YR FNDF TO PARTICIPA	N
6360	DIST RNNGS EMP CONTR FNDF PART	N
6361	(LSP) GOVT BASIC FUN	N
6362	(LSP) GOVT MATCHING	N
6363	(LSP) EMPLOYEE DEDUCTIONS	N
6364	(LSP) PRIOR YEAR FUND F	N
6365	(LSP) RNNGS GOVT	N
6366	(LSP) RNNGS GOVT	N
6367	(LSP) RNNGS EMPLOYEE	N
6368	(LSP) RNNGS PRIOR YEAR	N
6369	RES RNGS GVT MTCH CONTR FNDF R	N
6370	DIST RNNGS GOVT BSC FNDF PART	N
6371	BENE PYMNTS GOVT BASIC FUN	N
6372	BENE PYMNTS GOVT MATCHING	N
6373	BENE PYMNTS GOVT EMPLOYEE	N
6374	BENE PYMNTS PRR YR FNDF TO EMP	N
6375	BENE PYMNTS RNNGS GOVT BSC FUN	N
6376	BENE PYMNTS RNNGS GOVT MTCHNG	N
6377	BENE PYMNTS RNNGS EMP DEDUC.	N
6378	BENE PYMNTS PRR YR FUND F	N
6379	RES RNNGS PRR YR CONTR FNDF RE	N
6380	DIST OF RNNGS GOVT MTCH FNDF P	N
6381	CRT RDRD PYMNTS GOVT BSC FUN	N
6382	CRT RDRD PYMNTS GOVT MTCHNG	N
6383	CRT RDRD PYMNTS EMP DDCTNS	N
6384	CRT RDRD PYMNTS PRR YR FUND F	N
6385	CRT RDRD PYMNTS RNNGS GOVT	N
6386	CRT RDRD PYMNTS RNNGS GOVT	N
6387	CRT RDRD PYMNTS RNNGS EMP DE	N
6388	CRT RDRD PYMNTS RNNGS PRR YR	N
6389	EMP CONTR-FNDF DISB PART FOR A	N
6390	EMP CONTR-FNDF DISB PART FOR A	N
6391	EMP CNTR-FNDF DISB PART A HA	N
6392	RNNGS EMP CONTR FNDF DISB TO P	N
6393	EMP CONTR-FNDF DISB PART FOR E	N
6394	RNNGS EMP CONTR FNDF DISB PART	N
6395	EMP CONTR FNDF DISB PART FR ME	N
6396	RNNGS EMP CONTR FNDF DISB PART	N
6397	DISTRIB RNNGS PRR YR FNDF PART	N
6398	RES INT 1ST CONVERS. DATA FUND	N
6701	TSP FIDUCIARY INSURANCE	N
6702	FED INCOME TAX WITHHELD	N
6703	TSP LOANS RECEIVABLE	N

6704	TSP LOAN INTEREST RECEIVABLE	N
6705	RSTRTN RNNGS GVT BSC FNDG PREV	N
6706	RSTRATN GVT BSC CNTR FNDG PREV	N
6707	RCPTD RNG GVT BSC FNDG + A/C	N
6708	RDCTN LOAN RCVBL LN PRIN CO	N
6709	RDCTN LOAN INT RCVBL BY LOAN I	N
6710	NPPLD LN CLLCTNS INV FNDG EMP	N
6711	WTHDRWL DISB PON 95-04-0004 SP	N
6712	RVST EMP CONTRI FNDG CANCELLE	N
6713	RVST RNNGS EMP CONTRI FNDG	N
6714	RVST GVT BSC CONTRI. FUND G CA	N
6715	RVST GVT BSC CONTRI. FUND G	N
6716	RVST GVT MTCHNG CONTRI. FUND G	N
6717	RVST RNNGS GOVT MTCH CNT FNG F	N
6718	RVRSL FED INC TAX WTHLD DISB.	N
6722	RVST EMP CNTR FNDC CANCELLE	N
6723	RVST RNNGS EMP CNTR FNDC	N
6724	RVST GOVT BSC CNTR FNDC CANCEL	N
6725	RVST RNNGS GVT BSC CNTR FNDC	N
6726	RVST GVT MTCH CNT FNDC CANCELL	N
6727	RVST RNNGS GVT MTCH CNT FNDC	N
6732	RVST EMP CNT FNDF CANCELLE	N
6733	RVST RNNGS EMP CNT FNDF	N
6734	RVST GOVT BSC CNT FNDF CANCELL	N
6735	RVST RNNGS GVT BSC CNT FNDF	N
6736	RVST GOVT MTCH VT BSC CNT FNDF	N
6737	RVST RNNGS GVT MTCH CNT FNDF	N
6740	JV LN CLTS INVSTD GFUND EMP	N
6742	TRANS-REMO OF TSP EMP CONT.	N
6743	TRANS--REMO OF TSP EARN. EMP	N
6744	TRANS-DEPO OF TSP EMP. CONT.	N
6745	TRANS-REMO OF TSP EMP CONT.	N
6746	TRANS-REMO OF TSP EARN. ON EMP	N
6747	TRANS-DEPO OF TSP EMP CONT.	N
6748	TRANS-REMO OF TSP EMP CONT.	N
6749	TRNS-REMO TSP EARN. ON EMP.	N
6750	TRNS-DEPO OF TSP EMP CONT.	N
6751	LOAN PREPYMNTS LOAN PRIN. FORG	N
6752	LOAN PREPYMNTS LOAN PRIN. FORG	N
6753	LOAN PREPYMNTS LOAN PRIN. FORG	N
6754	LOAN PREPYMNTS LOAN PRIN. FORG	N
6755	LOAN PREPYMNTS LOAN INT FORGIV	N
6756	LOAN PREPYMNTS LOAN INT FORGIV	N
6757	LOAN PREPYMNTS LOAN INT FORGIV	N
6758	LOAN PREPYMNTS LOAN INT FORGIV	N
6759	RCLSSFY LN OVRPYMNTS FRM G FUND	N
6760	REMOVE LN VRPYMT FRM EMP CONT	N
6761	PYMTS OF 1\$ FUND EMP CONTRI.	N
6762	PYMTS OF 1\$ OR < ACH EMP CONT	N
6763	PYMTS OF \$1 OR < ACH EMP CONT	N
6764	PYMTS OF \$1 OR < JV EMP CONT	N
6765	LN VRPYMNTS 1 RC'D JV EMP CONT	N
6766	LN VRPYMNTS 1 OR < JV EMP CONT	N
6767	EARNINGS ON EMP. CONTRIBUTION	N
6768	EARNINGS ON GOVT BASIC CONTRI.	N
6769	EARNINGS ON GOVT MATCHING CONT	N

6770	EARNINGS ON EMP CONTRIBUTION	N
6771	EARNINGS ON GOVT BASIC CONTRI.	N
6772	EARNINGS ON GOVT MATCHING CONT	N
6773	EARNINGS ON EMP. CONTRIBUTION	N
6774	EARNINGS ON GOVT BASIC CONTRI.	N
6775	EARNINGS ON GOVT MATCHING CONT	N
6829	REINS. LOSS ADJUSTMENT EXPENSE	N
7000	BILLINGS & COLLECTIONS SYSTEM	N
7001	ACF LBS BUTTER GRADED	N
7002	ACF LBS CHEESE GRADED	N
7003	ACF LBS DRY MILK GRADED	N
7004	ACH LBS OTHER PRODUCTS	N
7005	ACI PLANT INSPECTIONS	N
7006	CAC CASES	N
7007	DDP POUNDS DEHYDRATED	N
7008	FRP POUNDS FROZEN	N
7009	PTG LBS TOBACCO GRADED	N
7010	SAM SAMPLES	N
7011	SHR STATE EMPL HRS	N
7012	TBU BURLEY	N
7013	TCB CONN BROAD LEAF	N
7014	TCH CONN HAVANA SEED	N
7015	TCS CONN VALLEY SHADE	N
7016	TDU DUTCH	N
7017	TEF EASTERN FIRE CURED	N
7018	TEN E.N.C.FLUE CURED	N
7019	TGA GA FLUE CURED	N
7020	TGB GEBHARDT	N
7021	TGF GA & FL SHADE GROWN	N
7022	TGR GREEN RIVER	N
7023	TLP LA PERIQUE	N
7024	TNP NY & PA HAVANA SEED	N
7025	TNW N WISCONSIN	N
7026	TOM OLD/MID FLUE CURED	N
7027	TOS ONE SUCKER	N
7028	TPC PR CIGAR FILLER	N
7029	TPR PUERTO RICO	N
7030	TPS PA SEED LEAF	N
7031	TSC S.C.FLUE CURED	N
7032	TSM SOUTHERN MARYLAND	N
7033	TSW S WISCONSIN	N
7034	TVA VA FIRE CURED	N
7035	TVS VA SUN CURED	N
7036	TWF WESTERN FIRE CURED	N
7037	TZS ZIMMER/SPANISH	N
7038	UNF UNOFFICIAL SAMPLES	N
7039	ACJ (LBS GRADE LABELED BUTTER)	N
7040	ACL (LBS GRADE LABELED CHEESE)	N
7041	ACN (LBS GRADE LBLD DRY MILK)	N
7997	DDF DAIRY DEFAULT	N
7998	PDF POULTRY DEFAULT	N
7999	TDF TOBACCO DEFAULT	N
8100	NFC INFO BJCT CLSSS FOR DEDUC.	N
8101	FEDERAL TAX	N
8102	STATE TAX	N
8103	CITY TAX	N

8104	FICA	N
8105	RETIREMENT (BOTH 7% & 7 1/2%)	N
8106	RETIREMENT (AT 7%)	N
8107	RETIREMENT (AT 7 1/2%)	N
8108	FEHBA	N
8109	FEGLI (REGULAR & OPTIONAL)	N
8110	FEGLI (REGULAR)	N
8111	FEGLI (OPTIONAL)	N
8112	BONDS	N
8113	SAVINGS ALLOTMENT	N
8114	TRAVEL VOUCHER CLAIM AMOUNT	N
8115	NET PAY DIFFERENCE	N
8116	CNCLLD CHECK ON CLLCTN NET AMT	N
8117	GL ADJUSTMENTS ONLY	N
8118	ADVANCE PAYMENTS EIC	N
8119	REEMPLOYED ANNUITANTS SLRY SHR	N
8120	OTHER SUSP. ACCNT DEDUCTIONS	N
8121	UNION DUES-OTHER SUSP. ACCT	N
8122	CHRTBL CONTR-OTHER SUSP. ACCT	N
8123	OTHER-SUSPENSE ACCOUNT	N
8124	HOSP. INS TAX DEDUCTION	N
8125	UNIFORMED SERVICE DEDUCTIONS	N
8126	MLTRY CRDT W/H FROM EMPLOYEES	N
8127	CVLN SRVC CRDT W/H FRM EMP.	N
8128	CS (1.3%)CODE C CS DED	N
8129	FS (1.3%) CODE G CS DED	N
8130	OTHER RET (1.3%)CODE J CS DED	N
8131	CS-SPEC (1.3%) CODE E CS DED	N
8132	CS (7.0%)CODE R CS DED	N
8133	FS (7.0%)CODE W CS DED	N
8134	OTHER RET CODE X CS DED	N
8135	CS-SPEC (7.5%)CODE T CS DED	N
8136	COUNTY TAX DEDUCTION	N
8137	MLTR DP FRGN SRVC RTRMNT&DISAB	N
8138	TSP EMPLOYEE DEDUCTION	N
8139	CVLN SRVC FRGN SRVC RETR&DISAB	N
8140	OTHER BDGT CLRNG ACCT DEDUCT.	N
8141	TSP LOAN REPAYMENT - FEDERAL	N
8142	TSP LOAN REPAYMENT - NONFED.	N
8143	PREM REMIT FOR SPS EQTY&TEMP C	N
8146	UNKNOWN	N
8150	TRAVEL ADVANCES	N
8151	INTERIOR DEPT ADVANCES	N
8152	FAS QUARTERS ALLOWANCE	N
8153	FAS EDUCATION ALLOWANCE	N
8154	RENT OR LEASE PREPAYMENTS	N
8155	FAS COOPERATOR ADVANCES	N
8156	ADVANCE OF PAY	N
8157	CS (1.3%)CODE C FICA DED	N
8158	FS (1.3%)CODE G FICA DED	N
8159	OTHER RET 1.3% CODE J FICA DED	N
8160	CS-SPEC (1.3%)CODE F FICA DED	N
8161	CS(7.0%)CODE R FICA DED	N
8162	FS (7.0%)CODE W FICA DED	N
8163	OTHER RET CODE X FICA DED	N
8164	CS-SPEC(7.5%)CODE T FICA DED	N

8165	NONFED HEALTH INS. DEDUCTIONS	N
8166	NONFED LIFE INS. DEDUCTIONS	N
8167	NONFED RETIREMENT PROG. DEDUC.	N
8168	FERS REGULAR (1.3%) CODE K	N
8169	MLTRY RSRV TECH. 1.3% CODE N	N
8170	SPEC LW ENFRC&FIRE FGHTR 1.8%	N
8171	SPEC AIR TRF CNTR 1.8% CODE L	N
8172	FERS (1.3%) CODE P	N
8173	FERS MILITARY DEPOSITS	N
8174	OTHER RET CODE K FICA DEDUC.	N
8175	OTHER RET CODE L FICA DEDUC.	N
8176	OTHER RET CODE M FICA DEDUC.	N
8177	OTHER RET CODE N FICA DEDUC.	N
8178	OTHER RET CODE P FICA DEDUC.	N
8179	MLTRY DPO. FRGN SRVC PENS. SYS	N
8180	NON FEDERAL FICA DEDUCTIONS	N
8181	PANAMA EDUC. TAX DEDUCTIONS	N
8182	PANAMA INCOME TAX	N
8183	NONFED DC RETIRE FUND CODE Z	N
8184	FERS-LOC-RETIREMENT CODE I	N
8185	CSRS-LOC-RETIREMENT CODE 7	N
8186	CSRS-LOC-RETIREMENT CODE D	N
8190	FOREST SERVICE ADVANCES	N
8200	OTHER NFC IDENTIFICATIONS	N
8201	MISC TREASURY RECEIPT	N
8202	CMMSSNS ON UNION DUES & ALLOT.	N
8203	FMHA COST ITEM PAYMENT	Y
8204	TAXABLE FRINGE BENEFITS	N
8205	TIPS AND GRATUITIES	Y
8206	CHAUFFEUR DRIVEN VEHICLE	N
8207	PARKING - FRINGE	N
8208	TRANSIT SUBSIDY - FRINGE	N
9000	OVERHEAD AND ACCRUALS	N
9010	UNVOUCHERED EXPENSES	N
9020	UNDISTRIBUTED EXPENSES	N
9030	LIMITATION ON EXPENSES	N
9100	PAYROLL ACCRUALS	N
9101	ANNUAL LEAVE ACCURAL	N
9102	ACCRUED OTHER LEAVE	N
9103	ACCRUED FRINGE BENE. ON LEAVE	N
9104	ACCRUED LEAVE EXPENSE - SICK	N
9105	ACCRUED LEAVE EXPENSE - COMP	N
9199	PAYROLL EST. - ACCRUED LEAVE	N
9200	WCF OVERHEAD AND DISTRIBUTION	N
9201	PRINTING PLANT - PLATEMAKING	N
9202	PRINTING PLANT - PRINTING	N
9203	PRINTING PLANT - BINDING	N
9204	PRINTING PLANT - MAILING	N
9205	O O DIR. - INDIRECT COSTS	N
9206	COPIER SERVICE	N
9207	PRINTING PLANT	N
9208	DATA SRVCS HDQRTRS STAFF	N
9209	CENTRAL SUPPLY - STORES	N
9210	MAIL DISTRIBUTION	N
9211	EXEC.CORRES & REDS.	N
9212	AUTOMATED MAIL LIST	N

9213	COMPOSITION UNIT	N
9214	CENTRAL SUPPLY - FORMS	N
9215	ST.LOUIS COMPUTER CENTER	N
9216	KANSAS CITY COMPUTER CENTER	N
9217	OFFICE DIR O H TO FCCC	N
9221	OGPA PRRTD MOTION PCTR SRVC	N
9222	OGPA PRRTD PHOTO SERVICE	N
9223	OGPA PRRTD DESIGN-GRAPHICS	N
9224	OGPA PRRTD DESIGN-EXHIBITS	N
9231	DATA SERVICES OVERHEAD - FCCC	N
9232	DATA SERVICES OVERHEAD - KCCC	N
9234	DATA SERVICES OVERHEAD - SLCC	N
9235	DATA SERVICES OVERHEAD - WCC	N
9241	O OF DIR. O H TO O OF OPER-NFC	N
9242	O OF DIR. O H TO OPER. & COMM.	N
9243	O OF DR O H TO DATA STAN&SECU	N
9244	O H TO DEP DIV DATA SERVICES	N
9245	O H TO INFORMATION SYSTEMS	N
9246	ADMIN SRVCS TO CENT. SPPL STR	N
9247	ADMIN SRVCS TO CENT. SPPL FRMS	N
9248	ADMIN SRVCS TO COMP. UNIT	N
9249	ADMIN SRVCS TO COPIER SERVICE	N
9250	ADMIN SRVCS TO PRINTING PLANT	N
9251	ADMIN SRVCS TO AUTO. MLNG LIST	N
9252	ADMIN SRVCS TO MAIL DISTRI.	N
9253	O OF DIR O H TO O O PERS.-MARS	N
9254	O OF DIR O H TO O O PERS.-AMW	N
9285	OPM OVERHEAD	N
9300	OGPA YTD OVERHEAD-WCF	N
9301	OGPA YTD OVERHEAD-WCF	N